

PHOTOGRAPHIC DOCUMENTATION REQUIREMENTS

for

Homeowner/Owner-Occupied Maryland Sustainable Communities Rehabilitation Tax Credit Program

Photographic documentation that records the appearance of a property prior to its rehabilitation, both on the exterior and the interior, must accompany an application for the Maryland Sustainable Communities Rehabilitation Homeowner Tax Credit Program. Where such documentation is not provided, review and evaluation may not be completed. Too few “typical” photographs of either exterior or interior features may be insufficient to enable an adequate assessment of a project.

The Part 1 – Certification of Significance Application **must** be accompanied by **1 set of clear, glossy color photos and a photo CD**. Photographs must include the following views taken **before any rehabilitation work begins**:

1. Several photographs of the site and setting of the historic structure(s). This should include photographs taken up close, showing the individual property site and from a distance showing the street setting of the structure(s);
2. At least one photograph of all existing elevations showing the entire elevation. This includes all structures affected by the proposed rehabilitation, such as carriage houses and outbuildings; and
3. Elevations that are partially blocked by adjacent structures or trees may require photographs to be taken from several different angles or locations to completely document these elevations.

This documentation is necessary to evaluate the historic and/or architectural significance of a structure. All photographs must be clearly labeled on the back as follows:

1. street address and city;
2. date photograph was taken; and
3. a brief description of what is illustrated (i.e., Front, west facade).

If the photographs are not labeled in this manner, they will be returned for proper labeling and the application considered incomplete until resubmission. **Mounting of photographs is not acceptable.**

The Part 2 – Certification of Proposed Rehabilitation Application, **must** be accompanied by **1 set of clear, glossy color photographs and a photo CD.**

In addition to those required for a Part 1 Application, Part 2 photographs must include all interior spaces and details from all floors of the building **before any rehabilitation work begins.** All photographs must be specifically labeled on the back as follows:

1. street address and city;
2. date photograph was taken; and
3. a brief description of what is illustrated (i.e., 1st floor north parlor, photographer facing north).

Photo #5	11/01/10
311 Maple Street Annapolis	
East facade – before rehabilitation. Shows deteriorated brick and windows.	

Photograph labeling example (Part 2).

If the photographs are not labeled in this manner, they will be returned for proper labeling and the application considered incomplete until resubmission. **Mounting of photographs is not acceptable.**

Because the submission of a Part 1 Application for properties that are individually listed on the National Register is not necessary, the Part 2 Application must include photographs outlined above for Part 1 Application submittals.

If specific features are mentioned in the Part 2 Application narrative, photographs should be numbered and keyed to the application narrative. This includes all interior spaces where changes are being proposed. All photographs must be keyed to existing condition floor plans. Photographs of interior spaces should be taken from diagonally opposite corners of the room.

Detailed close-up photographs are needed of specific architectural features affected by the rehabilitation, such as windows, doors, balustrades, trim, etc. Submitting several representative photographs of multiple features, such as windows, is acceptable providing the photographs submitted adequately represent the condition throughout the structure.

These photographs establish a baseline record of the entire property at the time of the application submittal and will be used for the purpose of reviewing the proposed project and to assist the MHT in tracking changes that may not have been identified in the Part 2 Application.

Alterations that do not meet the Secretary of the Interior's *Standards for Rehabilitation* and were not included in the Part 2 Application, may result in a denial of the entire application. Alterations that do not meet the *Standards* and are completed within the first 5 years after the tax credits are awarded may result in the recapture of all or a portion of previously awarded credits. If thorough photographic documentation of the property prior to rehabilitation is not available, review and evaluation of the Part 2 Application cannot be completed and may result in a denial.

The Part 3 - Request for Certification of Completed Rehabilitation, **must** be accompanied by **1 set of clear, glossy color photographs and a photo CD** illustrating the completed project. These photographs should show the same exact views (including views of those spaces where no work was completed) as the “before” photographs submitted with Parts 1 and 2. “After” photographs should be clearly labeled on the back as follows:

1. street address and city;
2. date photo was taken; and
3. a brief description of what is illustrated (i.e. of 1st floor, front right room, photographer facing east).

Photo #5	11/01/11
311 Maple Street Annapolis	
East facade – after rehab. Shows rehabilitated brick and windows.	

Photograph labeling example (Part 3).

Photographs that are not labeled in this manner will be returned for labeling and the application considered incomplete until resubmission.

Part 3 photographs should also be numbered to correspond with the “before” (Part 2) photographs except where “before” and “after” photographs do not correspond. If “before” and “after” views do not correspond, sketched floor plans should be included and the “after” photos keyed to the “after” plans. **Mounting of photographs is not acceptable.**

Photographic Documentation FAQ's

1. *How many sets of photographs are needed?*

ONE set of 4" x 6" photographic prints and ONE photo CD is required.

2. *Should I mount the photographs on anything or put them in sleeves or a notebook?*

No. DO NOT mount the photographs. DO NOT put them in Mylar sleeves or notebooks. DO NOT glue or tape them to paper or cardboard. Stack them and put a rubber band around them. This makes it easier for MHT reviewers to access individual photographs.

3. *Can I print the photographs at home?*

Yes, if you use photographic paper and label them correctly. If the images are distorted or fuzzy, the entire package will be returned to the applicant.

4. *Can't I just send in a CD of the images?*

No. Printed photographs are required as well.

5. *Are slides required?*

No. Slides ARE NOT required.

6. *If the rehabilitation work described in my Part 2 Tax Credit Application is for the exterior only, why do I need to submit photographs of the interior of my property?*

These photographs establish a baseline record of the entire property at the time of the tax credit application submittal and will be used for the purpose of reviewing the proposed project and to assist the MHT in tracking changes that may not have been identified in the Part 2 Application. Alterations that do not meet the Secretary of the Interior's *Standards for Rehabilitation* and were not included in the Part 2 Application, may result in a denial of the entire application. Alterations that do not meet the *Standards* and are completed within the first 5 years after the tax credits are awarded may result in the recapture of all or a portion of previously awarded credits. If thorough photographic documentation of the property prior to rehabilitation is not available, review and evaluation of the Part 2 Application cannot be completed and may result in a denial.

Please refer to the Maryland Historical Trust website for additional FAQs regarding the Homeowner Rehabilitation Tax Credit Program.